

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met according to law on July 13, 2010 at 1:30 p.m. as per notice in the York News Times on July 6, 2010, with Chairman Augustus M. Brown, Jr., with Steve Neujahr, Kurt Bulgrin and Patricia Bredenkamp. Commissioner Eugene Bergen was absent.

The agenda of the meeting was posted on the bulletin board in the County Clerk's office and a copy of the agenda was made available to each Commissioner.

Brown announced that the Open Meetings Law was posted outside the door along with copies in the back of the Board room. Proof of publication was also available.

Moved by Bulgrin, seconded by Bredenkamp to approve the Board of Equalization minutes for June 15, 2010; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

Moved by Neujahr, seconded by Bulgrin to adopt the agenda for the Board of Equalization for Tuesday, July 13, 2010; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent motion carried.

Assessor Charlton read into the minutes the list of items used in process of evaluation for this meeting and also for the July 19, 2010 Board of Equalization meeting:

Public Notice of the Valuation Completion for York County

Equalization Findings for the Nebraska Tax Equalization and Review Commission

2010 Level of Values as determined by the Tax Equalization and Review Commission

Calculation of Values Materials and Manuals used in the process of valuing property

The method of valuation for all property; real, ag and commercial

The valuation for rural residential property

Soil conversion tables

The 2010 land valuation groups and values

The daily use to determine special use area

How market areas are determined in the City of York

How market areas are determined in the rural county

The neighborhood numbers for the county

Commercial cost tables and site improvement tables

The comparison of value changes for the 2008-2009-2010 year

Process of valuation of all property – real estate, agriculture and commercial and the method I use in which to value that property

In York County, ag is valued at 73%; residential at 99% and commercial at 99%

Harold R Epp, 802 Parkview Drive in Henderson, Nebraska was present and sworn in. He is protesting the following properties:

#4 Harold Epp protested the valuation placed on the NW ¼ 7-9-3. He stated that it is way over valued already for selling because I paid 150 an acre for ½ of it and inherited the other. Maybe for less witch is the value if I would sell today.

Moved by Bredenkamp, seconded by Neujahr to deny the valuation protest on NW ¼ 7-9-3 (161.06 ac), for land classification and uses are correct; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown, nays; none; Bergen absent, motion carried.

#5 Harold Epp protested the valuation placed on the NE ¼ exc Hwy in 21-10-4. It is way over valued already because I paid 500 an acre in 1964 witch is my value if I sold today. Uncle Sam would get more than I.

Moved by Bulgrin, seconded by Neujahr to deny the valuation protest on NE ¼ exc Hwy 21-10-4 (157.01 ac) it is value according to the land classifications and uses; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown, nays; none; Bergen absent, motion carried.

#6 Harold Epp protested the valuation placed on E ½ NE ¼ 8-9-3. He stated that this 80 had a lot of leveling with some basin land. I do not own the pivot nor the motor. It was value at 600 x per acre witch is probaly the value if it was sold today.

Moved by Neujahr, seconded by Bredenkamp to deny the valuation protest on E ½ NE ¼ 8-9-3, for land classification and uses are correct and the comparables make the land values correct; roll call: yeas, Neujahr, Bredenkamp, Bulgrin and Brown nays; none; Bergen absent motion carried

#7 Harold Epp protested the valuation placed on E ½ E ½ SE ¼ of 15-10-4. He stated he paid 300+ an acre for it because nobody wanted it with a bunch of dirt work I made it work with the other 40 acres to the west.

Moved by Bredenkamp, seconded Neujahr to deny the valuation protest on E ½ E ½ SE ¼ 15-10-4 (40.13 ac), as the land classifications and land uses are correct; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown; nays, none; Bergen absent, motion carried.

#8 Harold Epp protested the valuation placed on W ½ E ½ SE ¼ 15-10-4. He stated that he paid \$7,000+ for this 40 acres there has been a lot of dirt work on this 40.

Moved by Bulgrin, seconded by Neujahr to deny the valuation protest for W ½ E ½ SE ¼ 15-10-4 (41.11 ac), as the property is valued according to classification of soil and land use; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown nays, none; Bergen absent; motion carried.

#10 David Johansen came before the Board to protest the valuation placed on his property. He stated the missile

plume from the missile sight is only missing my water well by a 100 yards.

Moved by Bulgrin, seconded by Neujahr to deny the valuation protest on IR TR 2 in NE ¼ 33-11-3 (4 ac), his basis for lowering his valuation is based on assumption and property is valued according to fair market value, roll call: yeas, Bulgrin, Neujaht, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#14 Jack Pugh Jr. protested the valuation placed on the W ½ SE ¼ in 1-9-3 (80 ac). He stated this is a 90 year old house with no major improvements in the past 60 years. He attached a list of deferred maintenance items and estimates for repair.

The Assessor received information which would correct the description on the house. After making these corrections, the value of the house would go from \$39,529 to \$31,137.

Moved by Bulgrin, seconded by Bredenkamp to go with the Assessor's recommendation with an adjusted value of \$31,137.00 on building site only located at the W ½ SE ¼ 1-9-3; roll call; yeas, Bulgrin, Bredenkamp, Neujahr and Brown nays; none; Bergen absent motion approved to change value.

#3 Norma J DeBoer protested the valuation placed on Lt 1 Blk 1 Sack's Subdivision, City of York. She stated that a raise of \$35,251 is excessive of the 38 houses in this subdivision. Mine is the smallest at 1,308 sq. ft. with only 675' of the partial basement finished.

Moved by Bulgrin, seconded by Neujahr to deny the property valuation protest filed for Lot 1 Block 1 Sacks Subdivision City of York as current assets value reflects fair and market value and that it stay the same; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown, nays; none; Bergen absent; motion carried.

#9 Northern Utilities, LLC filed a protest on the NE ¼ N of RR exc Hwy & exc Tr 2 & A3 in 35-11-4. They stated that it was an excessive increase.

Moved by Bredenkamp, seconded by Neujahr to deny property valuation protest filed by Northern Utilities, LLC on the NE1/4 of RR exc hwy & exc TR 2 & A3 AC TR 35-11-4 106.75ac, land classification and correct soil use is correct value represents current market value of this area in York County; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown nays; none; Bergen absent; motion carried.

#12 Monsanto Company filed a protest on the SE ¼ & Tr in SE ¼ exc Hwy in 22-11-1 (153.58 ac). They stated that the value per county differs from company provided appraisal – possible classification differences.

Moved by Bulgrin, seconded Neujahr to deny the property valuation protest filed by Monsanto Company for the SE ¼ & Tr in SE ¼ Exc Hwy in 22-11-1 (153.58 ac) as the County Assessor seems to have assessed the values as they do match what is common in today's market place, roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#13 Sabrina Garcia/American Trust filed a protest on Lts 5 & 6 Blk 3 Robert's Addn City of York. Their statement said that this is distressed property with needed repairs of estimated \$13,200. It is currently on the market with an asking price of \$119,900. Market value using comparable is \$115,000. They enclosed a broker's price opinion with comparable and current listings.

The Assessor stated that the property is in poor condition both inside and out. She felt that it should be changed to \$120,567.

Moved by Bulgrin seconded by Neujahr to accept the Assessor's recommendation on Lot 5 & 6 Blk 3 Roberts Addition City of York to adjust the valuation to \$120,167.00 due to the deterioration and that it represents its true value due to determination; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown, nays; none; Bergen absent, motion carried.

#17 Van A. Baxter came before the Board to discuss his property valuation protest for Lt 1 Country Club Heights City of York. He stated that it was a depressed economy and more than a 5% decline in York's population.

Moved by Neujahr seconded by Bulgrin to deny Lt1 Country Club Heights, City of York, fair market value, comparisons with like sales in his neighborhood and market area, roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown, nays; none; Bergen absent, motion carried.

Richard Scheil did not show for his appointment. The Board recommend to table until next meeting July 19, 2010.

#22 Terry Schrick came before the Board to protest his property valuation. He stated that there was a gully running through the two parcels of cropland that carries flood and irrigation waters from the south which affects the value of those acres. Your increased valuation of over \$600 per acre is excessive! The house is 98 years old. It has not been added to or improved other than normal upkeep. The other farm buildings are all fair to poor condition.

Moved by Neujahr, seconded by Bulgrin to deny property valuation protest on IT SW ¼ SW ¼ 1-9-1 (16.8ac) as the increase represents value of the building site, comparable sales and criteria for valuation; roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown; nays, none; Bergen absent; motion carried.

#1 & 2 Kenneth Klepper came before the Board to discuss the valuation placed on two of his properties which includes the NE ¼ exc Hwy 21-10-1 and the SE ¼ NW ¼ & W ½ NW ¼ 16-10-1. He stated that 90 ac in the rest is

Assessor Charlton would like to hold these valuations until the next meeting Monday July 19th so she could revalue the land, no decision at this time.

George McElroy & Assoc Inc (Champion Home Builders Inc) #29 Lts 4-7 Blk 1 York Industrial Park did not show up for his appt, the Board and County Assessor Ann Charlton will table this until next meeting Monday July 19th, no decision was made on this protest.

#16 Teresa Drotar filed a valuation protest on the S 25' Lt 2 and Lts exc S 4 ¼ ' Blk 6 Richards Addn. Village of Bradshaw. She stated that she had this property for sale for nearly two years with no bites. I am going to have to drop this property to this level to sell it and am in that process.

Moved by Bredenkamp, seconded by Bulgrin to deny the property valuation protest on S 25' Lot 2 & Lot 3 except S 4 ¼' Block 6 Richards Addition Village of Bradshaw as the properties are comparable to others in Bradshaw that have been sold; roll call: yeas, Bredenkamp, Bulgrin, Neujahr and Brown, nays, none; Bergen absent; motion carried.

#18 Robert O and Roma D Rhodes filed a valuation protest on the E ½ NE ¼ 34-9-1. They stated that no improvements were made in the last 20 years. The House is vacant. Buildings have depreciated, not appreciated. They are protesting the value placed on the buildings.

Moved by Bulgrin, seconded by Bredenkamp to deny the property protest filed by Robert and Roma Rhodes on the E ½ NE ¼ 34-9-1 (80ac) as the property seems to be valued in accordance with other properties in the market area, roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown, nays, none; Bergen absent; motion carried.

#19 Ileen W. Swett protested the value placed on IT #12 exc IT #15 and exc Hwy E ½ SE ¼ 12-10-3 (16.27ac). She stated that according to the State of Nebraska the largest parcel of land (14.20 ac) has little value due to no access. The two smaller parcels of land (1.24 ac and .87 ac.) were given no value leaving only the parcel with the house (4.67ac) as usable land.

After further discussion, the County Assessor asked to table this until the next meeting on Monday July 19th. No decision was made at this time.

#21 Howard Dickey protested the value placed on the W ½ SE ¼ exc IT 1 in 1-10-2 (75 ac). He stated that there is no way the above property is worth \$26,400 more than last year. It is mostly all hills.

Moved by Bulgrin, seconded by Neujahr to deny the property valuation protest on the W ½ SE ¼ exc IT #1 in 1-10-2 (75ac), land is assessed in accordance with other market areas in the County; roll call: yeas, Bulgrin, Neujahr, Bredenkamp and Brown, nays, none; Bergen absent; motion carried.

#23 Brian McDaniel protested the value placed on the W ½ W ½ SW ¼ exc Hwy and exc IT #2 & 3 in 30-9-2 (24.89 ac). He stated numerous reasons why the value should decrease and not increase.

The Board and County Assessor discussed the property and determined that no building permit was obtained and also the it may be zoning issue. Planning and Zoning Administrator, Orval Stahr will be asked to review the property. The Board will discuss this valuation at the next meeting on Monday, July 19th.

#25 Anthony J Winter III protested the value placed on the SE ¼ 9-11-4 (160 ac). He stated that it's over valued based on the amount of ground that has drowned out two of the ten years we have owned it due to the obsolete Smith-Rech Dam structure built into Road 17 West of Road D.

Moved by Bredenkamp, seconded by Neujahr to deny the protest filed on the SE ¼ 9-11-4 (160ac) as land classification and uses are correct and in line with other sales; roll call: yeas, Bredenkamp, Neujahr, Bulgrin and Brown; nays, none; Bergen absent; motion carried.

#28 Dana Scott filed a protest on Lt 1 Blk 3 East Lawn Plaza 2nd Addn City of York. He stated that a 22.8% increase is too much. Any sales of two story in the last 2 years was \$89,496. Only reason houses are selling is lower interest rates.

Moved by Bulgrin, seconded by Bredenkamp to deny the property tax protest on Lt 1 Blk 3 East Lawn Plaza 2nd Addition, City of York, the County Assessor has provided an accurate valuation based upon other market eligible sales in the market; roll call: yeas, Bulgrin, Bredenkamp, Neujahr and Brown; nays, none; Bergen absent; motion carried.

#24 Rosemarie J Miller protested the value placed on Lts 5 exc Raydell 2nd Sub City of York. She stated that there was a 2 stall garage and not a 3 stall. Actual square footage is 743 sq ft not 944 sq ft. The lot is in the flood plain.

Moved by Neujahr, seconded by Bulgrin to deny property valuation protest on Lt 5 exc Raydell 2nd Subdivision City of York, as comparable and sales right next door support the value that was given, roll call: yeas, Neujahr, Bulgrin, Bredenkamp and Brown, nay; none; Bergen absent, motion carried.

The Chairman declared the meeting recessed at 4:35 p.m. The next meeting will be July 19, 2010 at 7:00 p.m. in the County Commissioners Room, lower level of the Courthouse.

Augustus M. Brown Jr. Chairman
York County Commissioners

Cynthia D. Heine, County Clerk
York, Nebraska